

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

Plaintiff **TRINITY BUT and TRINITY
FINANCING INVESTMENTS CORP.**

JUDGE MARRERO
Case No. 08 CV 0583

INDUSTRIAL ENTERPRISES OF AMERICA
BECKSTEAD and WATTS LLP, JOHN MARENTO
JAMES MARGULIES and DENNIS O'NEILL and
JORGE TEPES
Defendant

Rule 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Plaintiffs (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE



Date: 1/23/08


Signature of Attorney

Attorney Bar Code: MB5416